MEMORANDUM

TO: State Agencies
Delaware Technical and Community College
School Districts
Charter Schools

FROM: Ann S. Visalli
Director, Office of Management and Budget

DATE: March 25, 2010

SUBJECT: ARRA 1512 Guidance For Reports Due on April 10, 2010

The following represents a brief overview of the 1512 reporting requirements for the reporting period ending March 30, 2010. This guidance is intended to complement and supplement the guidance manual issued last quarter which can be found at http://www.omb.delaware.gov/arra/index.shtml in lieu of issuing a complete revision of the manual. Information in this correspondence has been developed based on federal guidance issued by the federal Office of Management and Budget dated March 23 and 25, 2010.

What's new?

- The reporting period begins April 1st and ends April 10th. End of quarter spending numbers will be available from the DFMS accounting system beginning Tuesday April 6th. All recipients must continue to use the Excel template to upload 1512 information to federalreporting.gov. **All 1512 reports must be submitted to federalreporting.gov by midnight April 10th**.

- The period for state subrecipient and prime recipient review has been shortened from ten days to two days. Recipients will be able to access their reports for revision only through **April 12th**. Federal agency review will occur between April 13th – April 29th during which time federal agencies may be in contact with recipients regarding their review and potential edits to the reports.

Given the shortened period for recipient review and access into the system after the filing date, recipients are strongly encouraged to collect jobs data early, perform rigorous data quality review and file 1512 reports in advance of the April 10th deadline. My office will perform data quality checks on the reports as they are filed and we will follow up with you on any discrepancies or inaccuracies we note.

A detailed schedule for this quarter's reporting process can be found on attachment 1.

- Successive quarterly reports in federalreporting.gov are linked through data elements termed "business keys". Business keys are the award number and DUNS number of a 1512 report. Any changes to the business key in successive 1512 reports will result in data errors in the system.

  As such, if a recipient needs to change a primary business keys (Award number, award type or DUNS number) since the 1512 report filed in February, recipients must use the Copy Forward function to change the business keys and file the report. This will allow the recipient to make the necessary changes in the system while ensuring reports are linked from quarter to quarter.

  Agencies that need to change business keys in order to file this quarterly report are asked to contact either John Armitage or Bert Scoglietti at (302) 739 4206 for further guidance and assistance on properly filing their 1512 reports with different business keys.

What's the same?

- Job reporting methodology has not changed for this report. The job counting guidelines is detailed in section 5.1 of guidance located at: http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

- Jobs are the only data element to be counted quarterly. All other data including spend data is still required to be counted on a cumulative basis.

- As stated above, unless there are changes to the primary business keys, recipients are required to use the Excel template to upload data to federalreporting.gov. Upon submission of a required 1512 report, please forward the successful submission email from federalreporting.gov and copies of uploaded Excel templates to the dedicated 1512 email, OMB_ARRA1512@state.de.us.

- Please ensure that you are using either version 1.5 or 1.6 of the Excel template for upload to federalreporting.gov. (The version number can be found on the first tab of the workbook titled "Instructions", cell G2). The main differences between versions 1.5 and 1.6 are the removal and addition of Agency Codes, TAS Codes, and CFDA Numbers. Users can still use version 1.5 as long as codes used for these data elements are still valid. Preparers can check the downloads tab at federalreporting.gov for updated lists of valid Agency Codes, TAS Codes and CFDA Numbers.

- Once all of a stimulus grant funds are expended the report for that quarter is to be designated as a final report. If all of the prime recipients funds have been expended by March 31, 2010 the final report data element can be changed to yes and the recipients reporting responsibilities for that award will be concluded upon submission and review of the final report.

- The congressional district for Delaware remains "00".

Clarifications

- Federal OMB has issued clarification regarding reporting of vendor payments over $25,000/vendor/quarter. Please refer to Attachment 2 to this memorandum for guidance as well as detailed examples for clarification.

- An ARRA Report Approval Record must be completed for each individual award prior to submission of the 1512 report to the federal government. This is a state level requirement and should be sent to the OMB email, OMB_ARRA1512@state.de.us. The blank document for the Approval Report can be found at http://www.omb.delaware.gov/arra/index.shtml.

Questions regarding 1512 reporting should be directed to OMB_ARRA1512@state.de.us. Agencies are also encouraged to review system users manuals provided by federalreporting.gov at https://www.federalreporting.gov/federalreporting/downloads.do.

In addition, my office will host a set of conference calls for recipients to request clarification or pose questions regarding 1512 reporting. Details on the schedule of these calls will be forthcoming.

Detailed Reporting Schedule

Date	Reporting Action Required
April 6, 2010	March 31, 2010 financial information available from DFMS
Before April 10, 2010	Prime and Sub-Recipients upload and submit completed Excel templates to FederalReporting.gov. Copies of excel templates and approval records are emailed to OMB_ARRA1512@state.de.us. System is **unlocked** so that prime and sub-recipients can upload and amend reports at will.
April 11 - 12, 2010	System is **unlocked** so that prime and sub-recipients can amend reports.
April 13 - 29, 2010	Federal Agency review period. System is **locked** so the federal agency must unlock prior to recipients making corrections.
April 30, 2010	Reported data is posted to Recovery.gov. System is **unavailable** for corrections.
May 3 - June 14, 2010	Continuous QA Period. System is **unlocked** so that prime and sub-recipients can amend reports at will.
June 16, 2010	Final Continuous QA data is published on Recovery.gov. System is **unavailable** for corrections.

This section is intended to provide additional clarity to the cumulative reporting of funds spent on vendors and the quarterly threshold of $25,000 for reporting in the separate vendor section of the 1512 reports. This guidance is based on clarifications received from the federal Office of Management and Budget.

Explanation

If $25,000 or more is spent with one vendor in a single quarter it must be reported in the vendor tab of the 1512 Excel template. Entries from past quarters should remain in future report iterations in the vendor section.

If less than $25,000 is spent with a vendor in a quarter this money should be recorded in the "Total Amount of Payments to Vendors less than $25,000" data field in the prime section of the report. As this data field is cumulative the number in this data field may be above $25,000 dollars in certain cases. In one case, if multiple vendors are paid less than $25,000 dollars this field should include the total of all the payments to the separate vendors.

Examples

1.   Prime Recipient X pays Vendor Y $24,000 in quarter 3. Prime Recipient X also pays Vendor Z $15,000 in quarter 3. These two payments are added together and included in the "Total Amount of Payments to Vendors less than $25,000" data field in the prime section of the quarter 3 report. In quarter 4 Prime Recipient X makes no vendor Payments. The amount from quarter 3 is again reported in quarter 4 as this field is cumulative.

2.   Prime Recipient X pays Vendor Y $30,000 in quarter 3. This payment is recorded in the vendor section of the quarter 3 report. Prime Recipient X pays Vendor Y $30,000 in quarter 4. Both payments are included separately in the vendor tab of the quarter 4 report as separate items.

3.   Prime Recipient X pays Vendor Y $30,000 in quarter 3. This payment is recorded in the vendor tab of the quarter 3 report. Prime Recipient X pays Vendor Y $20,000 in quarter 4. The quarter 3 payment is still reported in the vendor tab of the quarter 4 report. The quarter 4 payment appears in the "Total Amount of Payments to Vendors less than $25,000" data field in the prime section of the report.

4. Prime Recipient X pays Vendor Y $20,000 in quarter 3. This payment is recorded in the "Total Amount of Payments to Vendors less than $25,000" data field in the prime section of the quarter 3 report. Prime Recipient X pays Vendor Y $20,000 in quarter 4. The quarter 3 and the quarter 4 payment are added together and appear in the "Total Amount of Payments to Vendors less than $25,000" data field in the prime section of the quarter 4 report.

Questions regarding the proper reporting of vendor payments should be directed to OMB_ARRA1512@state.de.us.